

86-2050

No. 86—

Supreme Court, U.S.

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IN THE

Supreme Court of the United States  
OCTOBER TERM, 1986

CARLYN M. AND CAROL J. JOHNSON  
(C-ME-J ENTERPRISES)

*Appellants,*

v.

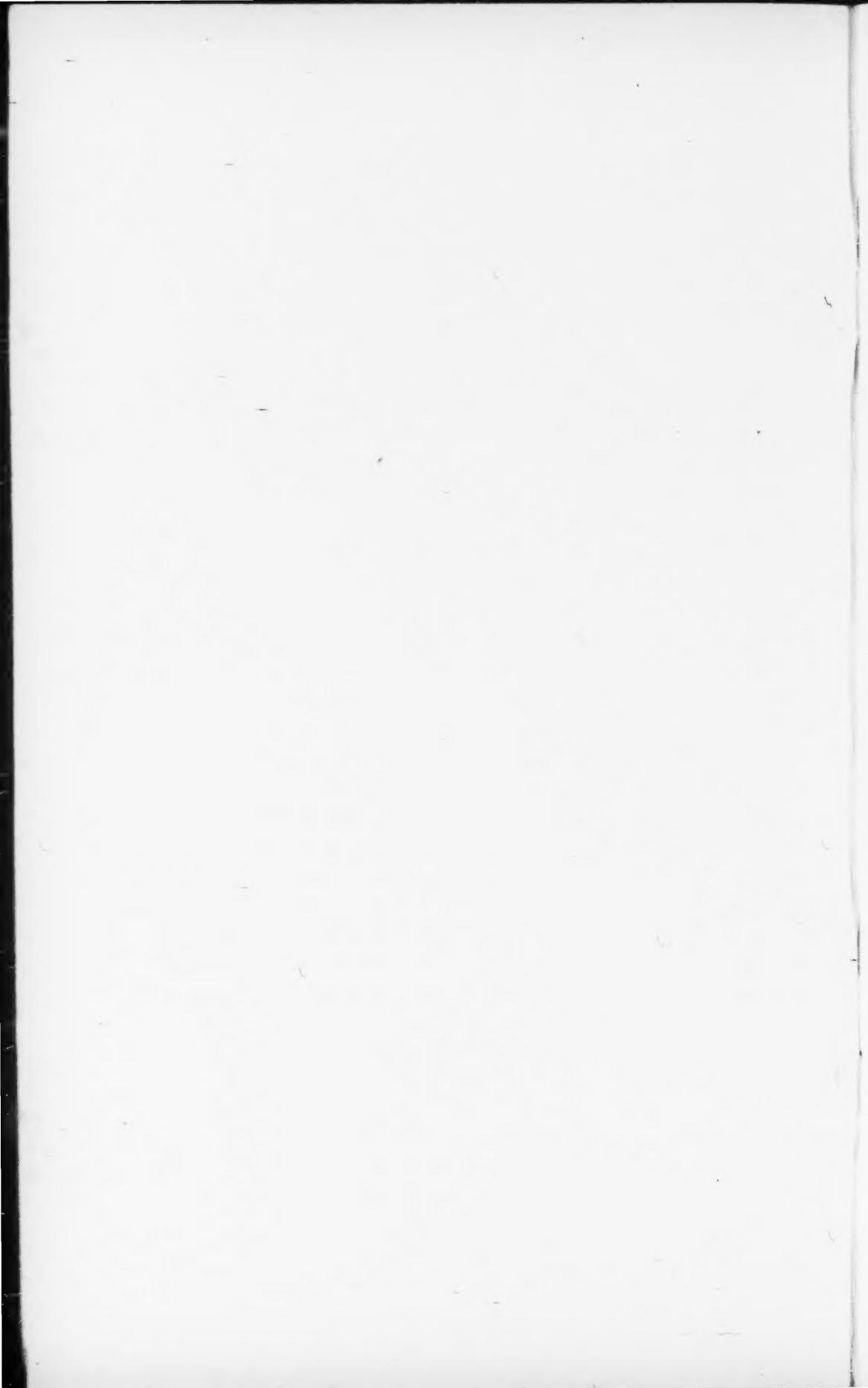
COMMISSIONER OF INTERNAL REVENUE  
(INTERNAL REVENUE SERVICE)

*Appellees.*

PETITION FOR A WRIT OF CERTIORARI/  
PETITION FOR A WRIT OF CERTIORARI  
BEFORE JUDGMENT  
TO THE UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

CARLYN M. AND CAROL J. JOHNSON  
11987 Brookmont Drive  
Maryland Heights, Missouri 63043  
(314) 739-8326

Pro-Se



## QUESTIONS PRESENTED<sup>1</sup>

1. In the First Part of the Appellants Petition: Does the Civil Rights Act of 1871 Section 1983 provide protection for the Appellants if and when: a.) The IRS violates Code 446 § 4060 of the IRS Rules & Regulations in the Federal Tax Guide Reports when the agent refuses to accept valid documents provided by the Appellants; b.) The IRS violates Code 274 § 3592 of the IRS Rules & Regulations in the Federal Tax Guide Reports when the agent refuses to accept reasonable and probable oral evidence to substantiate valid deductions; c.) The IRS violates Code 6001 § 6561 of the IRS Rules & Regulations in the Federal Tax Guide Reports when the Appellants have never been issued an Administrative Summons from the agent or anyone else from the IRS and the agent orders the Appellants to produce their books for their business and inspects the books without an Administrative Summons. d.) The IRS violates § 15,019 - 'Field Examinations of Returns' of the IRS Rules & Regulations in the Federal Tax Guide Reports by demanding that the Appellants bring all their records, accounting books and everything pertaining to the business into their office (no matter how many boxes the Appellants had to bring in) and refused to conduct the examinations year after year at the Appellants place of business; e.) The IRS violates Article 7 - Amendment 4 of the U.S. Constitution by not issuing any warrants for either the business or the personal examinations and not even being able to show any probable cause whatsoever and not even conducting any examinations over the entire five year period by supporting their searches with oath or affirmation, and by conducting their search over a five year period for both the business and personal without probable cause or any warrants; f.) The IRS violates Article 7 - Amendment 5 of the U.S. Constitution when the agent conducting the unreasonable search interrogates the Appellants by attempting to compel the Appellants to admit to tax evasion even if its not true, and when the agent(s) deprive the Appellants of liberty and property without due process of law by violating Amendment 5 and all the other laws mentioned and by not presenting an indictment of a Grand Jury, and because the IRS separated the five years of 1979, 1980, 1981, 1982, and 1983 when they issued their statutory notices of deficiencies instead of keeping them all together as one entire audit as it is by the use of the Form 5213 (even though that form was signed under duress from the IRS's agent (s)) because the year 1979 was left open for their determination until they had completed the audits for 1980, 1981, 1982, and 1983 and then after they had postponed

<sup>1</sup> See all original previous filings

the determination and completed the rest of the years, then they went back and made their determination for all the years. g.) The IRS violates Article 7 - Amendment 6 of the U.S. Constitution when the IRS demanded to inspect all the records and books of the Appellants-both personal and business (the Appellants did not ask to be audited) and the entire audit is prolonged over a five year period which was held in the appellees private offices by bias agents who never informed the Appellants of the nature and the cause of their accusation and who never provided the Appellants with assistance of counsel for the Appellants defence. And if the The Civil Rights Act of 1871 - Section 1983 does not protect the Appellants from all these violations, are the Appellants protected anyway by the Laws themselves under these mentioned circumstances.

2. In the Second Part of the Appellants Petition: If the Appellants are protected by any and/or all laws mentioned in question 1 under the circumstances mentioned, does this also null and void the entire five year audit (search and seizure) and/or in conjunction with the following additional violations of the Appellants Constitutional Rights by the IRS: a.) Article 7-Amendment 7 - where the IRS never provided the Appellants with a jury; b.) Article 7-Amendment 8-where the audit is prolonged over a five year period of which the Appellees have to date taken up around seven years of the Appellants time, and where the Appellees demanded the Appellants produce records and books of which they did not have a right to inspect demanding the Appellants do all that work and not compensating the Appellants for the work and demanding that the Appellants come into their offices - as to the 'cruel and unusual punishment' clause; c.) and Article 7 - Amendment 13 - Section 1 - where the Appellees demand the Appellants to do all the work involved in filling out all their forms for business and personal which was not volunteered by the Appellants and where the Appellants object to such involuntary servitude to the IRS of which their slavery has no compensation from the IRS.

3. In the Third Part of the Appellants Petition - (the Counterclaim Petition): Are the Appellants and on Behalf of the United States of America protected from their enemy of the anti-Chirst/anti-Capitalistic/Socialistic-Type Practices of the Internal Revenue Service (such as the graduated Income Tax, also, Social Security, pension type plans, and welfare programs funded by taxation, also, taxation of services without being charged for what is actually

used-such as public schools and other practices of that nature all of which extends from the Federal level to the State levels to the local levels) as stated in the U. S. Constitution in Article 3 - Section 3, Article 4 - Section 4, Article 6 'Supremacy Clause', and Article 7 - Amendments 1, 4, 5, 13 - Section 1; and also, the Declaration of Independence, The Federalist, The Civil Rights Act of 1871 - Section 1983 and The Holy Bible. If the Appellants and on Behalf of the United States are protected against this enemy by any and/or all these Laws, are they then entitled to a repeal of Article 7-Amendment 16 of the U. S. Constitution and to have the Governmental System restructured to comply with the U. S. Constitution as resembling that which the Appellants have shown in their Proposal of a Christian/Capitalistic-Type Practices and Proclaim this Enemy Null and Void.

4. Does the 'Due Process' Clause in Article 7, Amendment 5 and the 'Petition' Clause in Article 7, Amendment 1 in the U. S. Constitution provide for the Appellants the right to receive a decision based upon the merits of the Appellants Brief of the Merits from the U. S. Court of Appeals.
5. If these Clauses mentioned in question 4 do entitle the Appellants to a decision based upon the Merits of the Appellants Brief on the Merits by the U. S. Court of Appeals and the Court refuses to render a decision based upon the Merits of the Brief, does that entitle the Appellants to have their Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment Granted by the U. S. Supreme Court enabling the Appellants to receive a decision from the U. S. Supreme Court based upon the Merits of the Appellants Brief on the Merits in its entirety as a matter of judicial discretion and judicial review.
6. If the U. S. Appeals Court did violate the Petitioners Rights as stated in questions 4 and 5 as to the 'Due Process' Clause in Article 7-Amendment 5 and the 'Petition' clause in Article 7-Amendment 1 of the U. S. Constitution, did they then-at that time-also violate Article 6 in the U. S. Constitution as to the 'Supreme Law of the Land' Clause.
7. Do Questions 1, 2, and 3 of the Questions Presented Merit and Justify the U. S. Supreme Court to Grant the Appellants Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment as a matter of Judicial Discretion and Judicial Review in its entirety.

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<sup>2</sup>See all previous original filings

<sup>3</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>4</sup>See U.S. Supreme Court Rules - Rule 18.

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<sup>5</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>6</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>7</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>8</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>9</sup>See U.S. Supreme Court Rules - Rule 18.

<sup>10</sup>See U.S. Supreme Court Rules - Rule 18.

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<sup>11</sup> See Federal Tax Guide Reports - Code Sec. 446 § 4060, Code Sec. 274 § 3592, Code  
Sec. 6001 § 6561, & 'Field Examinations of Return' - § 15,019.

<sup>12</sup> See filing of Commissioner's Response dated 4/6/87.

<sup>13</sup> See filing of Commissioner's Response dated 4/6/87.

*In The  
Supreme Court Of The United States*

October Term, 1986

No. 86-

Carlyn M. and Carol J. Johnson  
C-Me-J Enterprises

Appellants,

v.

Commissioner of Internal Revenue  
Internal Revenue Service

Appellees.

PETITION FOR A WRIT OF CERTIORARI/  
PETITION FOR A WRIT OF CERTIORARI  
BEFORE JUDGEMENT

OPINIONS BELOW

It is the Opinion of the U.S. Court of Appeals for the Eighth Circuit<sup>14</sup> that the Appellants case be dismissed without prejudice by rendering a decision that they did not base their decision upon the Merits of the Appellants Brief (Proof).<sup>15</sup> It is the Opinion of the U. S. Tax Court<sup>16</sup> that the taxable years of 1979, 1980, 1981, & 1983 be dismissed for lack of jurisdiction - accepting only 1982.<sup>17</sup>

<sup>14 & 16</sup> These captions contains the names of all the parties.

<sup>15</sup> See all original previous filings. The Commissioner disagreed with the U.S. Court of Appeals.

<sup>17</sup> See all original previous filings.

## ENTRY OF JUDGMENT AND NOTICE OF APPEAL:

The Order from the U. S. Tax Court was entered on November 24, 1986. The Order from the U. S. Court of Appeals was entered on April 10, 1987. The Appellants filed a Notice of Appeal from the U. S. Tax Court to the U. S. Court of Appeals for the Eighth Circuit two times, one on September 26, 1986 (which the U. S. Tax Court misconstrued as a 'Motion to Vacate') and then again on December 7, 1986.

## STATUTORY PROVISION TO CONFER JURISDICTION:

Article 3 of the U.S. Constitution confers original jurisdiction; also Article 1-Section 8, Article 3-Section-3, Article 4 - Section 4, Article 6, Article 7-Amendments 1, 4, 5, 6, 7, 8, 13-Section 1, and a Repeal of Article 7-Amendment 16 of the United States Constitution confers jurisdiction to this court. The Appellants provided proof (their brief) that the U. S. Tax Court lacked jurisdiction in the United States to the U. S. Appeals Court, the U. S. Appeals Court refused to base their decision to dismiss on the Appellants Brief (Proof). As stated in Article 6 of the Constitution in the 'Supremacy Clause' is that, therefore, the U. S. Tax Court is Notwithstanding because its to the Contrary of the U. S. Constitution. Also, Section 7482(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C.) and Section 7459 (c) of the Internal Revenue Code provide for Jurisdiction in this U.S. Supreme Court. Also, the original previous filings as shown in the Appellants original Brief provide for Jurisdiction in this U.S. Supreme Court. Also, Federal Civil Rights Statute (42 USCS § 1983) provides jurisdiction. It would be best to review the entire case to receive a full understanding of the case (as much as possible anyway) especially since the decision of the U.S. Court of Appeals was not to make a decision based upon the proof.

## CASES SUSTAINING JURISDICTION:<sup>18</sup>

Christ v. anti-Christ, Marbury v. Madison - U. S. (1 Craunch) 137 (1803), United States v. Nixon - 94 S.Ct. 3090 (1974), Escobedo v. Illinois - 378 U.S. 473 (1964), Miranda v. State of Arizona - 86 S.Ct. 1602 (1966), Katz v. United States - 389 U.S. 347 (1967), Baker v. Carr - 369 U.S. at 211, Ashwander v. Tennessee Valley Authority - 297 U.S. 288 - 1935, Ashbaugh

<sup>18</sup>See previous original filings & Table of Authorities.

v. Sims - 483 SW2d 80 (Mo. App. 1972), Leeson v. Etchinson - 650 SW2d 681 (Mo. App. 1983), Honeyfield v. Lambeth - 519 SW2d 342 (Mo. App. 1975), Honeyfield at 521, United States v. Banker Trust Co. - 294 U.S. 240 (1935), Railroad Retirement Board v. Alton R. Co. - 295 U.S. 330 (1935), Rickert Rice Mills v. Fontenot - 297 U.S. 110 (1936), Carter v. Carter Coal Co. - 298 U.S. 238 (1936), Ex parte Quirin - 317 U.S. 1 (1942), United States v. Mine Workers - 330 U.S. 258 (1947), Youngstown Sheet & Tube Co. v. Sawyer - 343 U.S. 579 (1952), Wilson v. Girard - 354 U.S. 524 (1957), Beightol v. Kunowski - (1973, CA3 Pa) 486 F2d 293, on Remand (MD Pa) 382 F Supp 985, Bryan v. Jones - (1976, CA5 Tex) 530 F2d 1210, cert den 429 US 865, 50L Ed 2d 145, 97 S Ct. 174, Duncan v. Nelson - (1972, CA7 Ill) 466 F2d 939, 945, cert den 409 US 894, 34 L Ed 2d 152, 93 S Ct 116, 93 S Ct 175, Ford v. Wells - (1972, Ed Tenn) 347 F Supp 1026, Jenkins v. Averett - (1970, CA4 NC) 424 F2d 1288, 1232. Kucinich v. Forbes - (1977, ND Ohio) 432 F Supp 1101, Mansell v. Saunders - (1967, CA5 Fla) 372 F2d 573, Maney v. Ratcliff - (1975, ED Wis) 399 F Supp 760, Monroe v. Pape - (1961) 365 US 167, 5 L Ed 2d 492, 81 S Ct 473.

## CONSTITUTIONAL PROVISIONS, ACTS & REGULATIONS<sup>19</sup>

### U. S. Constitution:

Article 7 - Amendment 1 (Petition) Clause; 'Congress shall make no law...abridging the...right of the people...to petition the Government for a redress of grievances.', Article 7-Amendment 5 (Due Process) Clause; 'nor be deprived of life, liberty, or property, without due process of law;', Article 1 - Section 8, in pertinent part-'To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;', Article 3 - Section 3, 'Treason against the United States, shall consist only in levying War against them, or in adhering to their Enemies, giving them Aid and Comfort. No person shall be convicted of Treason unless on the Testimony of two Witnesses to the same overt Act, or on Confession in open Court. The Congress shall have Power to declare the Punishment of Treason, but no Attainder of Treason shall work Corruption of Blood, or Forfeiture except during the Life of the Person attainted.', Article 4 - Section 4, 'The United States shall guarantee to every State in

<sup>19</sup>See original filings

this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.', Article 6, in pertinent part-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the Supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.', Article 7 - Amendment 1 - 'Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people to assemble, and to petition the Government for a redress of grievance.', Article 7 - Amendment 4 - 'The right of the people to be secure in their persons, houses, paper, and effects against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and persons or things to be seized.', Article 7 - Amendment 5, in pertinent part-'nor shall be compelled in any criminal case to be a witness against himself, nor shall be deprived of life, liberty, or property, without due process of law.' and again in Amendment 5-'No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or navel forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law;-nor shall private property be taken for public use, without just compensation.', Article 7 - Amendment 6-'In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the Witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defence.', Article 7 - Amendment 7-'In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of the trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United

States, than according to the rules of common law.', Article 7 - Amendment 8-'Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.', and Amendment 13-Section 1-'Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction'. The Appellants seek a repeal to Amendment 16 of the Constitution which states: 'The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.' as unconstitutional.

#### Acts:

Civil Rights Act of 1871-Section 1983-[This creates tort liability for any public official or employee who injures a person by depriving him or her of constitutionally guaranteed rights. Through interpretation, the Supreme Court has extended this liability to municipal governments that support such behavior by "custom, practice, or policy". An example of constitutionally guaranteed rights - called "civil rights" - is the Fourteenth Amendment right not to be deprived of life, liberty, or property without due process; other examples are the first, fourth, and fifth amendments. Areas of Potential Liability are 1.) Use of zoning for political or discriminatory purposes. 2.) Failure to train and supervise public employees. 3.) Use of permit, inspection, or licensing procedures for political, harassing, or discriminatory purposes.]<sup>20</sup> (In pertinent part-paraphrased and summarized)

#### Regulations:

Federal Civil Rights Statute (42 USCS § 1983). Section 7482(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C.) - [In General - The United States Court of Appeals (other than the United States Court of Appeals for the Federal Circuit) shall have exclusive jurisdiction to review the decisions of the Tax Court, except as provided in section 1254 of Title 28 of the United States Code, in the same manner and to the same extent as decisions of the district courts in civil actions tried without a jury; and the judgment of any such court shall be final, except that it shall be subject to review by the Supreme Court of the United States upon certiorari, in the manner

<sup>20</sup>See original previous filings (\*Appellants Brief).

provided in section 1254 of Title 28 of the United States Code.]<sup>21</sup>

Federal Tax Guide Reports: Code Sec. 446 § 4060 - 'Adequacy of Records. Any original record, such as a cancelled check or a receipt is an adequate record of a particular expenditure. Similarly, other single transactions are normally supported adequately if related original records or documents are retained, whether in a formal or informal matter. With regard to the records that are specifically required to be kept, see § 6561. The nature of records to be kept will, of course, vary with the needs of the particular taxpayer.' (As stated in pertinent part).<sup>22</sup> Code Sec. 274 § 3592 - 'Oral Evidence - A taxpayer's statement as to the amount, time and place, business purpose, and business relationship can be substantiated by oral evidence as well as by written evidence. The IRS has issued instructions to its examiners that they can accept oral evidence, so long as the evidence is not improbable or unreasonable, self-contradictory, or inconsistent with surrounding facts and circumstances(.10).' (As stated in pertinent part).<sup>23</sup> Code Sec. 6001 § 6561 -['Records, Statements, and Special Returns - However, the law that compels taxpayers to maintain records and file returns does not entitle the IRS to inspect them without an Administrative Summons(.035).'] and 'The government may only require production of records relating to the liability of the person to whom the notice to produce is directed and not production of all books, papers, records, or other data that may be relevant to an investigation (.10). Production of these materials may be ordered under the Summons provision discussed at § 6969.'] (As stated in pertinent part.)<sup>24</sup> § 15,019 -'Field Examinations of returns - Therefore, if the taxpayer is engaged in a trade or business and has an established place of business, the revenue agent will conduct the examination at the taxpayer's place of business.' (As stated in pertinent part.)<sup>25</sup> Section 7459(c) of the Internal Revenue Code<sup>26</sup> - in pertinent part - 'if the Tax Court dismisses a proceeding for lack of jurisdiction, an order to that effect shall be entered in the records of the Tax Court, and the decision of the Tax Court shall be held to be rendered upon the date of such entry.'

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<sup>21</sup> See filing - Commissioners Response to taxpayers - 4/6/87

<sup>22 & 23</sup> See original filing of Appellants Brief.

<sup>24 & 25</sup> See original filing of Appellants Brief.

<sup>26</sup> See original filing of Commissioners Response - 4/6/87.

## STATEMENT OF THE CASE:<sup>27</sup>

This is an action by Petitioners Carlyn M. And Carol J. Johnson (C-Me-J Enterprises), who seeks Ten Million Dollars in Actual & Punitive Damages & an acceptance of the Petitioners Tax returns as originally filed (including the amended returns) that had been submitted within the tax laws and who also seek to have the entire five year audit nullified and voided. The Appellants further seek to have the Internal Revenue Service Agency declared unconstitutional including the U.S. Tax Court as they are engaged in the same socialistic-type of activities as the Internal Revenue Service. After declaring the Internal Revenue Service and the U. S. Tax Court null and void, we want the Governmental System restructured in compliance with the United States Constitution of America and the Declaration of Independence in such a manner as to resemble the proposal submitted by the Petitioner in a reasonable fashion and an enforcement of a Phase-Out Plan for the Social Security Settlement.<sup>28</sup> The Petitioners Petition is composed of Three Parts as stated above - 1.) Accepting the Petitioners tax returns (including the amended returns) as originally submitted; 2.) Declaring the entire audit null and void; 3.) Declaring the Internal Revenue Service and the U. S. Tax Court null and void.

The First Part of the Petitioners Petition<sup>29</sup> alleges that the IRS agents violated the Petitioners Rights pursuant the Civil Rights Act of 1871-Section 1983 by violating the following Laws: a.) Code 446 § 4060, Code 274 §3592, Code 6001 § 6561, and 'Field Examinations of Returns'-§ 15,019 of the IRS Rules & Regulations in the Federal Tax Guide Reports; b.) Article 7-Amendment 4 of the U.S. Constitution; c.) Article 7-Amendment 5 of the U.S. Constitution; and d.) Article 7-Amendment 6 of the U.S. Constitution. Also, regardless of the Civil Rights Act of 1871-Section 1983, the Petitioners allege that the IRS (agents) violated these mentioned Laws within the Laws themselves.

The Second Part of the Petitioners Petition alleges that since the IRS (agents) violated all the Laws mentioned in Part One of the Petition, then the entire five year audit is null and void and/or in conjunction with the following Laws violated, the entire five year audit is null and void:<sup>30</sup> a.)

<sup>27</sup> See all original filings

<sup>28</sup> See original filing of Appellants Brief.

<sup>29</sup> See Constitutional Provisions, Acts & Regulations.

<sup>30</sup> See Constitutional Provisions, Acts & Regulations.

Article 7-Amendment 7 of the U.S. Constitution; b.) Article 7-Amendment 8 of the U.S. Constitution; and c.) Article 7-Amendment 13-Section 1 of the U.S. Constitution.

The Third Part of the Petitioners Petition consists of a Counterclaim Petition that was filed on behalf of the United States of America which alleges that the Internal Revenue Service is engaged in socialistic-type activities thereby resulting in violations of the U.S. Constitution of <sup><sup>31</sup></sup> - 1.) Article 3 - Section 3; 2.) Article 4 - Section 4; 3.) Article 6 - 'Supremacy Clause'; 4.) Article 7 - Amendment 1, 4, 5, 13 - Section 1; 5.) It declares Article 7-Amendment 16 null and void; and 6.) violations of the U.S. Constitution Biblical of <sup><sup>32</sup></sup> a) Matthew, Chapter 22-versus 17-22; b) Matthew, Chapter 17-versus 24-27; c) Matthew, Chapter 15-versus 32-39; d) Mark, Chapter 12-versus 41-44; e) Luke, Chapter 23-versus 1-3; and f) Matthew, Chapter 9-versus 9-13; and violations of 7.) The Declaration of Independence. The Counterclaim then offers a proposal as an alternative to the socialistic-type practices that complies with the U. S. Constitution that consists of capitalistic-type and donations (capitalistic)-type practices for the U. S. Treasurer. <sup><sup>33</sup></sup>

The U. S. Tax Court then issued an order dated November 24, 1986 that stated the court dismissed for lack of jurisdiction taxable years of 1979, 1980, 1981, and 1983 stating no statutory notice of deficiency was issued for those years and they would only accept 1982. The Appellants disagreed stating that Form 5213 tied all five years together thereby constituting one entire audit and that the Petitioners did receive a notice of deficiency for 1979, 1980, and 1983 and appealed the case to the U. S. Appeals Court for Eighth Circuit. After the U. S. Appeals Court accepted the Appeal, they issued an order stating that the due date for the Appellants Brief was due March 9, 1987. On January 30, 1987, the Appellants filed for an extension for the due date of the Brief which was granted until April 9, 1987. After the Appellants prepared the Brief and were ready to send it in to the U. S. Appeals Court, the Appellants received a court order dated March 23, 1987 stating that the case was dismissed without prejudice for lack of jurisdiction which was a contradiction of the previous order accepting our appeal. On March 25, 1987, the Appellants filed a 'Motion for Reconsideration to be based upon the contents of the Brief' in response to the order dated March 23, 1987. In the meantime, the Appellee filed a response to the taxpayers'

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<sup><sup>31</sup></sup> See Constitutional Provisions, Acts & Regulations.

<sup><sup>32</sup></sup> See original filing of Appellants Brief.

<sup><sup>33</sup></sup> See original previous filings - Appellants Brief.

motion for reconsideration dated April 6, 1987 agreeing with the taxpayers motion for reconsideration of Jurisdiction. Then, the Appellants received a court order dated April 10, 1987 dismissing the Appellants motion for reconsideration stating their decision was not based upon the merits of the brief but merely recognized requirements had not been met and that dismissal was without prejudice. The basis for federal jurisdiction in the court of the first instance was that the Appellants received a statutory notice of deficiency from the Internal Revenue Service of which the Appellants have since abandoned to the U. S. Appeals Court as the U. S. Tax Court does not have any jurisdiction in the United States which left the U. S. Appeals Court with jurisdiction pursuant the U. S. Constitution and other Laws which the Appellants Brief provides proof of,

#### ARGUMENT AMPLIFYING REASONS FOR THE ALLOWANCE OF THE WRIT'S<sup>14</sup>

The Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment should be granted for the following reasons: In some respects the Appellants have received final decisions and in other respects the Appellants have not received final decisions. In the first part of the Appellants Petition, Pursuant to Section 7459(c) of the Internal Revenue Code, the U. S. Tax Court gave its final decision regarding the First Part of the Appellants Petition that was to Dismiss taxable years 1979, 1980, 1981, and 1983 for lack of jurisdiction, which pursuant to Section 7482(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C.) gave the U. S. Appeals Court for the Eighth Circuit jurisdiction as the Appellants appealed their case from the U. S. Tax Court. Also, at that time, the Appellants, due to the decision of the U.S. Tax Court, then filed the same case as 'Double Jeopardy' in the U.S. Tax Court-currently docket No. 45188-86 and then again as 'Triple Jeopardy' in the U.S. District Court-Eastern District of Missouri-Eastern Division-currently as case No. 86-2541-C-3. Then the U. S. Appeals Court dismissed the case and refused to base their decision which was not to make a decision based upon the Merits of the Appellants Brief that was submitted to them. The Appellants, therefore, have no other Court to turn to for a decision on the First Part of the Appellants Petition which encompasses the Second and Third Part of the Petition because the U. S. Appeals Court has denied us

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<sup>14</sup>See all original filings

our right to the 'Due Process' Clause in Article 7-Amendment 5 and the 'Petition' Clause in Article 7-Amendment 1.

The Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment should be granted for the following reasons: The Second Part of the Appellants Petition consists of voiding the entire audit due to all the constitutional rights of Appellants that were violated by the Appellees and all other laws involved (Please see the Questions Presented in the first part of this Certiorari; the Constitutional Provisions, Acts, and Regulations; and all previous original filings). As the U. S. Constitution is the Supreme Law of the land, the Appellants Constitutional Rights are important. As the Appellants appealed their case to the U. S. Court of Appeals - the other two parts (Part 2 and 3) of the Appellants Petition went right along with the first Part of the Petition as all three parts are one - which the U. S. Appeals Court made the decision of not to base their decision upon the merits of the Appellants Brief. As shown in Marbury v. Madison- U. S. (1 Craunch) 137 (1803) and United States v. Nixon - 94 S.Ct. 3090 (1974), the U. S. Constitution is the Supreme Law of the Land of which the U. S. Supreme Court may void the rule the U. S. Appeals Court stated as basing their decision to dismiss of which they refused to base their decision upon the Merits of the Appellents Brief.

The Third Part of the Appellants Petition which consists of the Counterclaim Petition is also part of the first and second part of the petition. This Counterclaim Petition (as shown in the Appellants Brief) consists of declaring the IRS and the U. S. Tax Court null and void. The National Security is at stake as indicated in the Counterclaim Petition and the Appellants Brief. Since the Internal Revenue Service is engaged in anti-Christian/anti-capitalistic/socialistic-type practices which is forbidden by the U. S. Constitution and Declaration of Independence and the other Laws stated, the importance of this matter concerns the Public as imperative to have the Writs Granted. The Appellants have offered a Proposal that represents the Majority of the Nation that is based upon Christian/Capitalistic-type practices in which the U. S. Treasurer may conduct its finances which complies with the U. S. Constitution. As stated in the Appellants Brief in Article 4 - Section 4 of the U. S. Constitution in pertinent part, 'The United States shall guarantee to every State in this Union a Republican Form of Government' which not only means a Democracy (of which the Internal Revenue Service is depriving the Judeo-Christian Faith of as the majority of the Nation are of Judeo-Christian Faith) but it also refers to the Republican Party-(meaning Capitalism

as well) which years ago was one party ticket called the 'Democratic-Republican' Party ticket that was led by Thomas Jefferson and James Madison. But through the years, the Internal Revenue Service has turned this one party ticket into a two party ticket that is communistic/socialistic in nature. The Internal Revenue Services does not offer the Majorities Ticket. The Internal Revenue Service are Professional Terrorists. They make a mockery of the U. S. Constitution, Christianity, The Declaration of Independence, and other Laws that are deeply imbedded in our society. The Internal Revenue are Anti-Capitalists of which their socialistic-type practices not only stem from Socialism but Communism as well (As shown in the Exhibits of the Appellants Brief). One only needs to read the Newspaper to get an idea of how violent these terrorists can really become as in other countries around the world. As shown in the Appellants Exhibits in their Brief, these Anti-Capitalists have as part of their doctrine - violent terrorist attacks as their plans. They do not recognize individual rights as in the U. S. Constitution. Every second that goes by, people all over the country are subjected to their violence - some are subjected to a greater degree of their violence than others. If the Appellants Writs are not Granted - this may only prolong and increase their terrorism reign. If these Anti-Capitalist Terrorists are not stopped now, it will, more than likely, get much worse as the Communists/Socialists become stronger. As indicated in such cases as United States v. Banker Trust Co. - 294 U.S. 240 (1935), Railroad Retirement Board v. Alton R. Co., -295 U.S. 330 (1935), Rickert Rice Mills v. Fontenot - 297 U.S. 110 (1936), Carter v. Carter Coal Co. - 298 U.S. 238 (1936), Ex parte Quirin - 317 U.S. 1 (1942), United States v. Mine Workers - 330 U.S. 258 (1947), Youngstown Sheet & Tube Co. v. Sawyer - 343 U.S. 579 (1952), Wilson v. Girard - 354 U.S. 524 (1957) and United States v. Nixon - 94 S.Ct. 3090 (1974), the Appellants (and on behalf of the United States of America) Counterclaim Petition and the Appellants Petition in its entirety of which these Writ's of Certiorari's are written are definately of the Public Importance as to Justify having the U. S. Supreme Court Grant the Appellants Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment.

Furthermore, the Appellants are entitled to a speedy and public trial as stated in pertinent part in Article 7-Amendment 6 in the U. S. Constitution - 'the accused shall enjoy the right to a speedy and public trial' of which the Internal Revenue Service has already dragged this whole ordeal out for about seven (7) years.

## CONCLUSION

The Appellants Petition for Writ of Certiorari/Petition for Writ of Certiorari before Judgment should be Granted by the United States Supreme Court.

Respectfully Submitted,  
Carlyn M. & Carol J. Johnson  
11987 Brookmont Drive  
Maryland Heights  
Missouri, 63043  
(314) 739-8326

Pro-Se

## APPENDICES

## STATEMENT OF REVIEW OF APPELLANTS BRIEF

This statement signifies that it is imperative that the Appellants Brief (Brief on the Merits) filed in the U.S. Court of Appeals for the Eighth Circuit is reviewed along with these Writs - the Petition for Writ of Certiorari/ Petition for Writ of Certiorari before Judgment.

It is also imperative that the Review is from the Original Brief filed in the U. S. Court of Appeals as the Appellants have highlighted the material to be read in Yellow on some of the Exhibits.

UNITED STATES COURT OF APPEALS

For the Eighth Circuit

No. 87-1131

Carlyn M. and Carol J. Johnson  
(C-Me-J Enterprises)

Appellants,

v.

Commissioner of Internal Revenue  
(Internal Revenue Service)

Appellees.

Date Filed - April 10, 1987

ORDER

On March 23, 1987 we dismissed petitioners' appeal for lack of jurisdiction. Before us now is petitioners' request that we reconsider that decision.

The facts leading to this appeal were given in our March 23 order and do not merit repeating. Petitioners argue that our decision was premature because it preceded the filing of briefs. We should reconsider our decision, they argue, in light of their recently filed brief. Upon reconsideration we affirm our earlier dismissal for the same reasons as given in the March 23 order.

We neither agree nor disagree with the arguments on the merits made by petitioners. We merely hold that this is not the time to decide them. Once the Tax Court reaches a final decision on petitioners' 1982 tax liability, petitioners may then appeal that decision, if necessary, as well as the order pertaining to the years 1979, 1980, 1981, and 1983. Until such time, however, the order pertaining to these four years is not final and consequently not appealable. This decision does not go to the merits of petitioners' arguments -- it merely recognizes that threshold jurisdictional requirements have not been met. Further Petitioners' argument and Contention that these requirements are inapplicable because the Tax Court lacked jurisdiction are frivolous and specious and requires no further comment.

The appeal is therefore dismissed without prejudice.

UNITED STATES COURT OF APPEALS

For the Eighth Circuit

No. 87-1131

Carlyn M. and Carol J. Johnson

(C-Me-J Enterprises)

Appellants,

v.

Commissioner of Internal Revenue  
(Internal Revenue Service)

Appellees.

Date Filed: April 6, 1987

OPINION IN PERTINENT PART

COMMISSIONER'S RESPONSE TO  
TAXPAYERS' MOTION FOR RECONSIDERATION

By order dated March 23, 1987, this Court dismissed the Taxpayers' appeal in the above-entitled case for lack of jurisdiction, reasoning that the decision appealed from was not appealable since it did not dispose of all tax years involved in the suit. Taxpayers have moved the Court to reconsider its dismissal. Because the order of the Tax Court dismissing taxpayers' petition for their 1979, 1980, 1981, & 1983 tax years constitutes the final decision of the court with respect to proceedings for those years, we believe this Court has jurisdiction to review that decision under Section 7482(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C.).

Stamped /s/  
Michael L. Paup

UNITED STATES COURT OF APPEALS

For the Eighth Circuit

No. 87-1131

Carlyn M. and Carol J. Johnson  
(C-Me-J Enterprises)

Appellants,

v.

Commissioner of Internal Revenue  
(Internal Revenue Service)

Appellees.

ORDER

The Court will consider this appeal on the original file of the United States Tax Court. The Clerk of the Tax Court is requested to forward the original file in case no. 14576-86 to this Court forthwith.

Appellants Brief - due March 9, 1987

Appellee Brief - due April 8, 1987

Order entered under Rule 5(a):

[Date Filed - January 27, 1987]

UNITED STATES TAX COURT

No. 14576-86

Carlyn M. and Carol J. Johnson  
(C-Me-J Enterprises)

Petitioners,

v.

Commissioner of Internal Revenue  
(Internal Revenue Service)

Respondents.

Date Filed: November 24, 1986

ORDER

On September 26, 1986, the petitioner filed a Motion to Vacate the Court's Order dated August 7, 1986.

The record in this case reflects that on July 7, 1986 respondent filed a Motion to Dismiss for Lack of Jurisdiction and to Strike as to the Taxable Years 1979, 1980, 1981, and 1983 upon the ground that no statutory notice of deficiency had been issued for said years. Petitioner on July 29, 1986 filed an objection to respondent's motion, however, petitioner failed to establish that statutory notices of deficiency had been issued for those years. The Court thereupon granted respondent's motion.

Petitioner attached to his motion to vacate a copy of a notice of deficiency dated July 21, 1983, for petitioner's 1981 tax year, and a notice of deficiency for petitioner's 1983 tax year. The date on the notice of deficiency, for the tax year 1983 was illegible, in part, and the Court on October 28, 1986, issued an order to respondent to provide the Court evidence with respect to the date the notice of deficiency was mailed to petitioner.

On November 20, 1986 respondent filed an Objection to petitioner's pending motion to vacate, and attached thereto a copy of the notice of deficiency for the taxable year 1983 which was mailed to petitioner on September 3, 1986.

The petition in this case which was filed on May 19, 1986, was not commenced within the statutory 90-day period from the notice of deficiency issued on July 21, 1983, as to the taxable year 1981. Further, this Court does not have jurisdiction in a deficiency case unless the Commissioner first

issues a notice of deficiency to the taxpayer and the taxpayer then timely files a petition with this Court. Therefore, the petition filed on May 19, 1986 cannot be considered a request to redetermine petitioner's income tax liabilities for the taxable year 1983 since such petition was filed prior to the issuance of the notice of deficiency.

Petitioner has failed to show that notices of deficiency were ever issued to him for the taxable years 1979 and 1980. Accordingly, it is

**ORDERED** that petitioner's Motion to Vacate the Court's Order dated August 7, 1986, is denied.

Stamped /s/ Chief Judge

Samuel B. Sterrett

UNITED STATES TAX COURT

No. 14576-86

Carlyn M. and Carol J. Johnson  
(C-Me-J Enterprises)

Appellants,

v.

Commissioner of Internal Revenue  
(Internal Revenue Service)

Respondents.

NOTICE OF APPEAL

Notice is hereby given that Carlyn M. and Carol J. Johnson/C-Me-J Enterprises hereby appeals to the United States Court of Appeals for the Eighth (8th) Circuit from Court Order of Judge Samuel B. Sterrett dated - November 24, 1986.

Also, the Court Order dated October 28, 1986 from Judge Samuel B. Sterrett and all references made regarding the 'Motion to Appeal to the Appeals Court/Objection to U.S. Tax Court's Court Order' filed by petitioner on September 25, 1986 and including all papers filed by petitioner regarding this Motion were supposed to be treated as a Notice of Appeal instead of a Motion to Vacate. Therefore, this correspondance is a Notice that all the Motions to Appeal to the Appeals Court/Objection to the Tax Court's Court Order filed previously should be changed to Notices of Appeal to Court of Appeals and all references made therein pertain directly and are part of this 'Notice of Appeal to Court of Appeals'.

We are, therefore, resubmitting the previous correspondance by filing this Notice of Appeal to Court of Appeals and are sending a check of \$65.00 - Court Cost.

Sincerely,  
C-Me-J Enterprises  
/s/ Carlyn M. Johnson & Carol J. Johnson  
[Dated: December 7, 1986]

## MISCELLANEOUS STATEMENT

All other Opinions, Orders, etc. involved in this case are too voluminous that it is necessary to see all the original previous filings if it is necessary for review.

Also, please note that on the order dated April 10. 1987, where it states that where 'the Petitioners' argument and contention that these requirements are inapplicable because the Tax Court lacked jurisdiction are frivolous and specious and requires no further comment' that they did previously admit that they did not base this comment on the Merits (Contents) of the Appellants Brief.

## CERTIFICATE OF SERVICE

I, \_\_\_\_\_, a notary public, do hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 1987 personally appeared before me, Carlyn M. (Carl) and Carol J. Johnson, who, being by me first duly sworn declared that they are Pro-Se for the foregoing Petition for Writ of Certiorari/Petition for Writ of Certiorari Before Judgment and that the foregoing Petition for Writ of Certiorari/Petition for Writ of Certiorari Before Judgment will be served upon Roger M. Olsen, Assistant Attorney General and Michael L. Paup, Chief, Appellate Section by certified mail, Receipt No. P-470 140 016 at Department of Justice-Tax Division-Post Office Box 502-Washington, D.C. 20044 and on The Solicitor General by certified mail, Receipt No. P-470 140 017 at Department of Justice, Washington, D.C. 20530; and 40 copies of the foregoing Petition for Writ of Certiorari/Petition for Writ of Certiorari Before Judgment will be served upon the Supreme Court of the United States by express mail, Receipt No. B98424406 at the Office of the Clerk-Supreme Court of the United States-Washington, D.C. 20543.

My commission expires \_\_\_\_\_

(Notarial Seal)

\_\_\_\_\_  
Notary Signature

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Carlyn M. Johnson and Carol J. Johnson  
Pro-Se  
11987 Brookmont Drive  
Maryland Heights, Missouri 63043  
(314) 739-8326